



Trustees' Financial Summary

FY2015-16

Submit ID: 0127-16502113

07 Cascade County

0127 Vaughn Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Lynda Kohut

Phone #: (406) 965-2231

(Signature)

(Date)

Chair, Board of Trustees: Judd Brooks

(Signature)

(Date)

County Superintendant Patricia Boyle

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
101	Safety Transfer	STATE		
176	21st Century Community Learning	FEDERAL		84.287
367	State OTO Indian Education for All	STATE		state
403	Misc Local Grant (Colony/Agate/Greenhouse/Lowes/12-13 Exxon	LOCAL		
405	Miscellaneous Local Grant	STATE		State
413	Quality Schools Facility Grant	STATE		NA
465	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
496	Title I - Schoolwide	FEDERAL		Federal
500	Miscellaneous State Grant-Academic Achievement Award	STATE		
806	Medicaid	STATE		State
910	Budget Amendment			

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	135,605.27	33,016.58	64,469.10	6,903.43
02	Taxes Receivable - Real and Personal (120-149)	14,886.29	2,769.94	1,343.31	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	150,491.56	35,786.52	65,812.41	6,903.43
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	14,886.29	2,769.94	1,343.31	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	73,339.48			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	62,265.79	33,016.58	64,469.10	6,903.43
52	TOTAL FUND BALANCE/EQUITY	135,605.27	33,016.58	64,469.10	6,903.43
53	TOTAL LIABILITIES AND FUND BALANCE	150,491.56	35,786.52	65,812.41	6,903.43

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	14,163.51	20,885.13	11,722.22	6,029.47
02	Taxes Receivable - Real and Personal (120-149)	252.59			12.91
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			520.09	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	14,416.10	20,885.13	12,242.31	6,042.38
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	252.59			12.91
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			464.05	
48	Fund Balance for Budget	14,163.51	20,885.13	11,778.26	6,029.47
52	TOTAL FUND BALANCE/EQUITY	14,163.51	20,885.13	12,242.31	6,029.47
53	TOTAL LIABILITIES AND FUND BALANCE	14,416.10	20,885.13	12,242.31	6,042.38

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				5,413.95
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				5,413.95
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				5,413.95
52	TOTAL FUND BALANCE/EQUITY				5,413.95
53	TOTAL LIABILITIES AND FUND BALANCE				5,413.95

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,690.39	15,931.57		
02	Taxes Receivable - Real and Personal (120-149)				115.64
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	6,690.39	15,931.57		115.64
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				115.64
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	6,690.39	15,931.57		
52	TOTAL FUND BALANCE/EQUITY	6,690.39	15,931.57		
53	TOTAL LIABILITIES AND FUND BALANCE	6,690.39	15,931.57		115.64

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,195.40	11,654.62		
02	Taxes Receivable - Real and Personal (120-149)		39.41		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	3,195.40	11,694.03		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		39.41		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	3,195.40	11,654.62		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	3,195.40	11,654.62		
53	TOTAL LIABILITIES AND FUND BALANCE	3,195.40	11,694.03		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			13,903.01	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			13,903.01	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			13,903.01	
52	TOTAL FUND BALANCE/EQUITY			13,903.01	
53	TOTAL LIABILITIES AND FUND BALANCE			13,903.01	

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	46,563.10	65,444.40		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	46,563.10	65,444.40		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	46,563.10	65,444.40		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	46,563.10	65,444.40		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	46,563.10	65,444.40		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	219,782.28	229,067.03
	1190 Penalties and Interest on Taxes	1,869.31	1,158.31
	1510 Interest Earnings	314.97	780.55
	3110 Direct State Aid	383,797.33	414,448.12
	3111 Quality Educator	43,804.80	44,827.20
	3112 At Risk Student	5,716.55	6,796.77
	3113 Indian Education For All	2,550.00	2,923.20
	3114 American Indian Achievement Gap	2,800.00	3,075.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	30,874.47	21,168.00
	3116 Data For Achievement	1,875.00	2,800.00
	3118 Natural Resource Development	2,533.83	4,652.84
	3120 State Guaranteed Tax Base Aid	189,697.98	215,986.68
	3444 State School Block Grant	45,614.75	45,614.75
	3446 SB96 Block Grant Reimbursement	466.25	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		931,697.52	993,298.45

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	420,679.22	391,010.23	
			2XX Personal Services - Employee Benefits	44,178.50	32,508.39	
			3XX Purchased Professional and Technical Services	15,841.29	15,906.45	
			5XX Other Purchased Services	5,082.28	5,851.38	
			6XX Supplies and Materials	8,930.78	35,481.38	
			7XX Property and Equipment Acquisition	3,530.55	6,206.95	
			810 Dues and Fees	2,334.00	7,721.26	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	2,391.43	2,392.56	
			2XX Personal Services - Employee Benefits	85.20	85.09	
		222X	Educational Media Services			
			1XX Personal Services - Salaries	4,128.96	0.00	
			2XX Personal Services - Employee Benefits	414.11	0.00	
			6XX Supplies and Materials	458.03	527.05	
			810 Dues and Fees	600.00	300.00	
		23XX	Support Services - General Administration			
			1XX Personal Services - Salaries	0.00	80.00	
			2XX Personal Services - Employee Benefits	0.00	0.39	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
			3XX Purchased Professional and Technical Services	6,216.90	6,345.29	
			4XX Purchased Property Services	6,185.71	3,835.69	
			5XX Other Purchased Services	4,538.78	549.34	
			6XX Supplies and Materials	2,053.95	6,238.54	
			810 Dues and Fees	21,235.28	4,198.68	
		24XX Support Services - School Administration				
			1XX Personal Services - Salaries	78,113.49	90,719.32	
			2XX Personal Services - Employee Benefits	16,272.76	2,875.61	
			3XX Purchased Professional and Technical Services	125.00	125.00	
			5XX Other Purchased Services	3,732.10	3,346.46	
			6XX Supplies and Materials	2,126.25	4,492.55	
		25XX Support Services - Business				
			1XX Personal Services - Salaries	25,279.41	32,090.74	
			2XX Personal Services - Employee Benefits	1,720.54	1,559.12	
			3XX Purchased Professional and Technical Services	1,550.00	0.00	
			5XX Other Purchased Services	3,161.72	352.07	
			6XX Supplies and Materials	2,129.85	673.91	
			810 Dues and Fees	289.00	1,945.67	
		26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	49,900.45	37,343.69	
			2XX Personal Services - Employee Benefits	5,779.81	3,810.49	
			3XX Purchased Professional and Technical Services	4,425.31	34,012.39	
			4XX Purchased Property Services	51,533.54	114,739.58	
			5XX Other Purchased Services	10,307.26	11,530.18	
			6XX Supplies and Materials	9,706.00	20,805.93	
			7XX Property and Equipment Acquisition	0.00	25,398.00	
			810 Dues and Fees	60.00	315.98	
	280 Special Education - Local and State					
		1XXX Instruction				
			1XX Personal Services - Salaries	33,159.94	28,441.75	
			2XX Personal Services - Employee Benefits	3,274.35	2,098.15	
			3XX Purchased Professional and Technical Services	2,801.30	2,905.62	
			5XX Other Purchased Services	76.05	0.00	
			6XX Supplies and Materials	48.23	135.20	
		62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	2,093.44	6,291.68	
	360 State Gifted & Talented Reimbursement					
		1XXX Instruction				
			1XX Personal Services - Salaries	2,386.92	0.00	
			2XX Personal Services - Employee Benefits	798.88	0.00	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	710 School Sponsored Extracurricular Activities					
	34XX Extracurricular - Activities					
		1XX	Personal Services - Salaries	734.71	812.30	
		2XX	Personal Services - Employee Benefits	32.78	9.77	
		5XX	Other Purchased Services	2,646.75	2,395.00	
		6XX	Supplies and Materials	378.47	454.77	
	720 School Sponsored Athletics					
	35XX Extracurricular - Athletics					
		1XX	Personal Services - Salaries	9,908.23	8,786.86	
		2XX	Personal Services - Employee Benefits	123.85	111.92	
		5XX	Other Purchased Services	457.85	111.35	
		6XX	Supplies and Materials	2,631.14	2,106.24	
		810	Dues and Fees	4,790.00	2,240.00	
	910 Food Services					
	31XX Food Services					
		1XX	Personal Services - Salaries	3,708.91	18,483.84	
		2XX	Personal Services - Employee Benefits	578.01	1,266.38	
		4XX	Purchased Property Services	0.00	1,599.61	
		5XX	Other Purchased Services	326.60	145.00	
		6XX	Supplies and Materials	9,971.00	3,230.27	
		810	Dues and Fees	0.00	37.50	
	999 Undistributed					
	61XX Operating Transfers to Other Funds					
		910	Operating Transfers to Other Funds	0.00	4,737.32	
910 Budget Amendment						
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
		1XX	Personal Services - Salaries	25,471.00	0.00	
		2XX	Personal Services - Employee Benefits	1,779.18	0.00	
		6XX	Supplies and Materials	979.75	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>924,254.80</u>	<u>991,775.89</u>	



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance	81,626.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	993,298.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	991,775.89	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 73,339.48 Less Last Year 20,883.08 (4b)	52,456.40	
	52,456.40	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	135,605.27	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	43,627.38	47,726.81
	1190 Penalties and Interest on Taxes	301.89	217.89
	2220 County On-Schedule Trans Reimb	10,813.92	6,329.81
	3210 State On-Schedule Trans Reimb	10,813.93	6,329.81
	3444 State School Block Grant	3,285.20	3,285.20
	3446 SB96 Block Grant Reimbursement	72.11	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		68,914.43	63,889.52

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	0.00	8,750.00
			2XX Personal Services - Employee Benefits	0.00	35.06
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	11,934.84	0.00
			2XX Personal Services - Employee Benefits	3,994.57	0.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	6,360.00	5,829.75
			2XX Personal Services - Employee Benefits	432.80	286.02
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	935.08	608.24
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	21,768.38	13,713.68
			2XX Personal Services - Employee Benefits	3,507.20	1,579.56
			3XX Purchased Professional and Technical Services	432.90	551.23
			4XX Purchased Property Services	10,828.70	8,972.97
			5XX Other Purchased Services	3,081.74	2,882.60
			6XX Supplies and Materials	4,145.22	1,724.36
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				67,421.43	44,933.47



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Schedule Of Changes Worksheet						Fund Code 10
Beginning Fund Balance						14,060.53 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						63,889.52 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						44,933.47 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						33,016.58 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	20,537.20	20,052.59
	1190 Penalties and Interest on Taxes	174.22	106.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>20,711.42</u>	<u>20,158.73</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
101	Safety Transfer				
	998	School Safety Transfers to Building Reserve Fund			
	61XX	Operating Transfers to Other Funds			
		911	School Safety Transfer to Building Reserve Fund	0.00	45,800.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>45,800.00</u>

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	90,110.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,158.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	45,800.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	64,469.10	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1621 Lunch Sales	11,115.89	621.00
	1622 Breakfast Sales	0.00	16.50
	1623 Milk Sales	0.00	92.00
	1630 Catering Sales	8,650.93	0.00
	1632 Daily Adult Sales	0.00	847.77
	1634 Daily Ala Carte Sales	0.00	6,450.00
	1636 Summer Program - Adult Sales	0.00	188.00
	3220 State Food Services Match	178.38	0.00
	4550 Federal Child Nutrition	48,766.50	60,447.70
	4555 School Foods Summer Program - 10.559	1,363.19	634.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		70,074.89	69,297.20

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	12,832.38	521.20
			2XX Personal Services - Employee Benefits	2,562.33	37.25
			4XX Purchased Property Services	559.53	80.24
			5XX Other Purchased Services	620.05	184.00
			6XX Supplies and Materials	52,224.25	62,734.50
			810 Dues and Fees	656.12	1,013.48
			8XX Other Expenditures	500.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				69,954.66	64,570.67



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Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance					2,176.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					69,297.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					64,570.67	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,903.43	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	0.02	6,542.39
	1190 Penalties and Interest on Taxes	0.02	9.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		0.04	6,552.05

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services		7,523.25	534.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				7,523.25	534.80

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance	8,146.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,552.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	534.80	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	14,163.51	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	2240 County Retirement Distribution	86,468.93	95,594.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>86,468.93</u>	<u>95,594.28</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	71,333.01	64,250.21
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	391.98	396.54
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	680.04	0.00
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	0.00	1,456.22
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	13,885.91	14,559.65
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	4,913.79	5,887.51
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	6,928.86	5,215.81
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	2,684.62	2,125.90
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	5,255.77	4,472.40
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	393.12	0.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	77.36	132.77
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	1,035.79	1,236.30
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	<u>2,387.44</u>	<u>3,008.15</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>109,967.69</u>	<u>102,741.46</u>



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					28,032.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					95,594.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					102,741.46	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					20,885.13	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
176	21st Century Community Learning	
	4340 Title IV, Part B, 21st Century Community Learning Centers	51,311.00
403	Misc Local Grant (Colony/Agate/Greenhouse/Lowes/12-13 Exxon	
	1900 Other Revenue from Local Sources	910.00
405	Miscellaneous Local Grant	
	1900 Other Revenue from Local Sources	399.15
413	Quality Schools Facility Grant	
	3720 Quality Schools Facility Grant Program	84,665.05
465	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	4,375.76
496	Title I - Schoolwide	
	4940 Schoolwide Program	71,533.00
806	Medicaid	
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	117,800.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		330,994.27

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
176	21st Century Community Learning				
	434	Title IV, Part B, 21st Century Community Learning Centers			
		1XXX Instruction			
			1XX Personal Services - Salaries		18,395.47
			2XX Personal Services - Employee Benefits		3,072.90
			5XX Other Purchased Services		823.72
			6XX Supplies and Materials		3,736.91
		62XX Resources Transferred to Other School Districts or Cooperatives			
			930 Federal/State Grant Resources Transferred to Other Districts or Cooperatives		25,282.00
		176 Subtotal			51,311.00
367	State OTO Indian Education for All				
	365	Indian Education for All - OTO & Ongoing			
		1XXX Instruction			
			6XX Supplies and Materials		117.65
		367 Subtotal			117.65



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
403	Misc Local Grant (Colony/Agate/Greenhouse/Lowes/12-13 Exxon				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		1,024.70
			403 Subtotal		1,024.70
405	Miscellaneous Local Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		150.93
			405 Subtotal		150.93
413	Quality Schools Facility Grant				
	372 Quality Schools Facility Grant Program				
	26XX Operation and Maintenance of Plant Services				
		3XX	Purchased Professional and Technical Services		84,665.05
			413 Subtotal		84,665.05
465	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		3,176.76
		810	Dues and Fees		1,199.00
			465 Subtotal		4,375.76
496	Title I - Schoolwide				
	494 Schoolwide Program				
	1XXX Instruction				
		1XX	Personal Services - Salaries		46,284.14
		2XX	Personal Services - Employee Benefits		11,957.27
		6XX	Supplies and Materials		9,879.90
	24XX Support Services - School Administration				
		1XX	Personal Services - Salaries		2,916.70
		2XX	Personal Services - Employee Benefits		494.99
			496 Subtotal		71,533.00
500	Miscellaneous State Grant-Academic Achievement Award				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		17,410.35
			500 Subtotal		17,410.35
806	Medicaid				
	329 State Miscellaneous Grants				
	62XX Resources Transferred to Other School Districts or Cooperatives				
		920	Resources Transferred to Other School Districts or Cooperatives		117,800.31
			806 Subtotal		117,800.31



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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	348,388.75
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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					36,997.82 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					330,994.27 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					348,388.75 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	464.05	Less Last Year	7,825.08	(4b)	-7,361.03
					-7,361.03 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					12,242.31 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
176 21st Century Community Learning	51,311.00	51,311.00	0.00
367 State OTO Indian Education for All	0.00	117.65	-117.65
403 Misc Local Grant (Colony/Agate/Greenhouse/Lowes/12-13 Exxon	910.00	1,024.70	-114.70
405 Miscellaneous Local Grant	399.15	150.93	248.22
413 Quality Schools Facility Grant	84,665.05	84,665.05	0.00
465 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	4,375.76	4,375.76	0.00
496 Title I - Schoolwide	71,533.00	71,533.00	0.00
500 Miscellaneous State Grant-Academic Achievement Award	0.00	17,410.35	-17,410.35
806 Medicaid	117,800.31	117,800.31	0.00
Total	330,994.27	348,388.75	-17,394.48



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	5300 Operating Transfers from Other Funds	0.00	4,737.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>4,737.32</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	5,431.51	0.00
			2XX Personal Services - Employee Benefits	31.10	0.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	2,094.77	0.00
			2XX Personal Services - Employee Benefits	1.52	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>7,558.90</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	676.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,737.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,413.95	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	22.26	7.00
	1190 Penalties and Interest on Taxes	13.89	11.69
	3281 State Technology Aid	859.73	939.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		895.88	957.72

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 28
Beginning Fund Balance						5,732.67 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						957.72 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						6,690.39 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	780.09	77.02
	3445 State Combined Fund School Block Grant	1,841.60	1,841.60
	3447 SB96 Combined Block Grant Reimbursement	40.28	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,661.97</u>	<u>1,918.62</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			3XX	Purchased Professional and Technical Services	500.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				500.00	0.00	

Schedule Of Changes Worksheet			Fund Code 29
Beginning Fund Balance		14,012.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,918.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		15,931.57	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	13.67	0.00
	1190 Penalties and Interest on Taxes	9.39	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>23.06</u>	<u>0.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	0.00	29.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>29.06</u>

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	29.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	29.06	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 60
PRC	Revenue	2015 Value	2016 Value
	5200 Sale or Compensation for Loss of Assets	13,839.15	35.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		13,839.15	35.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			3XX	Purchased Professional and Technical Services	0.00	408.23
			6XX	Supplies and Materials	18,060.86	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				18,060.86	408.23	

Schedule Of Changes Worksheet						Fund Code 60
Beginning Fund Balance						3,568.63 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						35.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						408.23 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,195.40 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 61
PRC	Revenue	2015 Value	2016 Value
	9710 Residual Equity Transfers In	0.00	29.06
101	Safety Transfer		
	5301 School Safety and Security Transfer	0.00	45,800.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>45,829.06</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		4XXX	Facilities Acquisition and Construction Services		
			4XX Purchased Property Services	0.00	397.52
			7XX Property and Equipment Acquisition	1,458.76	0.00
910	Budget Amendment				
	190	School Safety Projects			
		26XX	Operation and Maintenance of Plant Services		
			6XX Supplies and Materials	0.00	45,800.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,458.76</u>	<u>46,197.52</u>

Schedule Of Changes Worksheet					Fund Code 61
Beginning Fund Balance					12,023.08 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					45,829.06 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					46,197.52 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					11,654.62 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 84
PRC	Revenue	2015 Value	2016 Value	
	1700 Student Extracurricular Activity Receipts	0.00	22,212.39	
	1XXX Revenues from Student Activities	6,046.40	0.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		6,046.40	22,212.39	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 84
PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
		XXX Student Extracurricular		8,478.51	17,975.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				8,478.51	17,975.56

Schedule Of Changes Worksheet						Fund Code 84
Beginning Fund Balance						9,666.18 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						22,212.39 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						17,975.56 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						13,903.01 (5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	14,607.06	16,188.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	461,682.72	425,889.38
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	563.20	13,325.80
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	29,062.27	27,429.10
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	7,523.25	534.80
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	21,168.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	21,168.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	7,056.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	30,481.92
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	39,872.40
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 88%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	28,441.75	0.00	0.00	0.00	0.00
280	1XXX	2XX	2,098.15	0.00	0.00	0.00	0.00
280	1XXX	3XX	2,905.62	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	135.20	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	6,291.68	0.00	0.00	0.00	0.00
Totals			39,872.40	0.00	0.00	0.00	0.00

39,872.40

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

**Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.*

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	50,363.00	0.00	0.00	0.00	50,363.00
Land Improvements	34,064.00	0.00	0.00	0.00	34,064.00
Buildings	1,111,381.00	0.00	0.00	0.00	1,111,381.00
Machinery and Equipment	398,576.00	5,664.00	0.00	7,395.00	396,845.00
Totals at Historical Cost	1,594,384.00	5,664.00	0.00	7,395.00	1,592,653.00
Depreciation					
Building Accum	938,892.00	26,232.00	0.00	0.00	965,124.00
Machinery and Equipment Accum	308,087.00	25,850.00	0.00	7,395.00	326,542.00
Total Accumulated Depreciation	1,246,979.00	52,082.00	0.00	7,395.00	1,291,666.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	347,405.00	-46,418.00	0.00	0.00	300,987.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	29,177.28	15,554.85	0.00	0.00	44,732.13	0.00	44,732.13
Other Post Employment Benefits	20,150.00	3,222.00	0.00	0.00	23,372.00	0.00	23,372.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	49,327.28	18,776.85	0.00	0.00	68,104.13	0.00	68,104.13

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	98,622.43	5,708.97	0.00	104,331.40
Net Pension - TRS	660,137.00	73,279.00	0.00	733,416.00